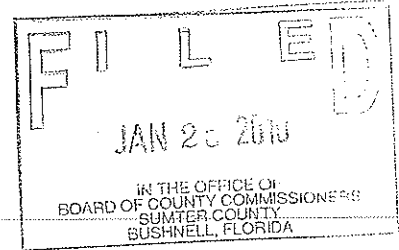


BENCOR

INC.

January 22, 2010

Sandra Howell, Director Administrative Services
Sumter County BOCC
910 North Main Street
Bushnell, FL 33513



RE: Payroll Tax Savings from BENCOR Plans

Dear Ms. Howell:

Certain of your employees were enrolled in the BENCOR Plans resulting in payroll tax savings to your BOCC. The savings by plan are set forth below:

BENCOR F.I.C.A. Alternative Plan

1Q09 contributions resulted in a payroll tax savings of \$11,514 to your BOCC.
2Q09 contributions resulted in a payroll tax savings of \$10,574 to your BOCC.
3Q09 contributions resulted in a payroll tax savings of \$ 8,199 to your BOCC.
4Q09 contributions resulted in a payroll tax savings of \$ 5,566 to your BOCC.

YTD \$35,853

BENCOR Sick and Annual Leave Program

1Q09 – no contributions were made to the Plan this quarter.
2Q09 contributions resulted in a payroll tax savings of \$3,903 to your BOCC.
3Q09 contributions resulted in a payroll tax savings of \$1,144 to your BOCC.
4Q09 contributions resulted in a payroll tax savings of \$ 966 to your BOCC.

YTD \$6,013

In addition to the payroll tax savings enjoyed by the employer, your employees saved a like amount, plus income taxes on all contributions into the BENCOR Plans were deferred.

We will continue to issue this report on a periodic basis. If you should have any questions concerning this or other plan issues, please contact me.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Corky Taylor".

Corky Taylor
President & CEO

2 North Tamiami Trail, Suite 602, Sarasota, FL 34236
Phone 800-264-6889 / 941-366-2779 / FAX 941-366-8180